AIRBUS ESOP 2025

COUNTRY SUPPLEMENT

SPAIN

You have been invited to invest in shares of Airbus SE in the context of the 2025 Airbus Employee Share Ownership Plan ("**ESOP 2025**" or the "**Offer**").

This document contains the local offering information and a summary of principal tax consequences relating to your investment in ESOP 2025.

Local offering information

This document is provided to you in addition to the Plan Rules. The Plan Rules and the "Local Offering Information" section of this Country Supplement contain the terms and conditions applicable to your investment in the Offer. You are also encouraged to carefully review information provided on the dedicated Internet Airbus ESOP website www.esop.airbus.com prior to validating your purchase order.

Neither your employer nor Airbus can give you investment advice nor any guarantee as to the future price of Airbus shares which can go up and down. You are encouraged to consult Airbus Universal Registration Document (annual report) which contains important information on its activities, strategy, financial results and certain risks associated with its business and investment in Airbus shares.

If you do not understand the contents of the documents made available to you in the context of the Offer or have any doubts, you should speak to an independent financial adviser.

Securities law warning

ESOP 2025 is addressed to Airbus group employees only. This Offer constitutes a private investment and is not subject to registration with or approval by a local authority. It is made in reliance on the exemption from publishing a prospectus provided for in Article 1 para 4 lit. i) of the EU Prospectus Regulation 2017/1129.

Airbus makes available via the Internet Airbus ESOP website the information document in the meaning of Article 1 para 4 lit. i) of the EU Prospectus Regulation 2017/1129.

This document is an advertisement and not a prospectus for the purposes of the EU Prospectus Regulation 2017/1129.

Eligibility

ESOP 2025 is proposed to you because you are an employee of Airbus group.

In order to be eligible to the Offer in your country, you must meet the following conditions:

- Have an employment contract with an Airbus group entity in which Airbus holds more than 50% of share capital, and
- Having been employed by an Airbus group entity on December 31, 2024 and remain in employment through the date of delivery of purchased shares on April 1, 2025.

There is no obligation to participate in the Offer and your decision to participate or not will not have any impact on your employment with Airbus group.

Process of payment of the purchase price in your country

Payment of the purchase price for your selected Package is made by deduction from your salary in 3 instalments. Your employer will make the advance to Airbus SE for the total amount corresponding to your purchase price and this amount will be then reimbursed by you to your employer through payroll deduction.

If you select Packages 1 to 7, you have the choice for paying the investment amount:

- Option 1: in 3 instalments of equal amount
- Option 2: in instalments corresponding to the total available amount of your monthly salary, over a maximum of 3 months.

If you select Packages 8 or 9, only Option 2 is available.

When choosing the amount you want to invest, you must take into account the payment terms available according to the Packages and the available amount of your salary, it being understood that the repayment period cannot be longer than 3 months.

By choosing Option 2, you ask to deduct from your salary the maximum amount available after mandatory deductions (such as social security contributions and taxes), until the purchase price is paid in full, over a maximum period of 3 months. This choice implies a significant reduction in the amount of salary that will actually be paid-out to you during this period. Make sure you have personal funds for your day-to-day expenses and recurring withdrawals and fund your bank account accordingly.

An illustration of the operation of the two mechanisms is attached in the Appendix.

If you cease employment with your Airbus employer before full repayment of your ESOP debt, the outstanding balance will become immediately due and will be deducted from your last pay. Please read the Plan Rules for procedures that Airbus may apply in case of default of payment.

Custody of your Shares

Shares acquired in the ESOP 2025 will be delivered in your individual securities account maintained by Société Générale Securities Services.

Société Générale Securities Services will manage your share account and execute your sale requests after the end of the mandatory holding period.

Dividends, if any are voted by Airbus Annual General Shareholders Meeting, may be paid to you on the bank account indicated to Société Générale Securities Services or, may be transferred to you through your employer.

Labor Law disclaimer

This Offer is made to you by the Dutch issuer Airbus SE and not by your local employer. The Offer is provided on a discretionary and voluntary basis. The Offer does not form part of your employment agreement and does not amend or supplement such agreement. This Offer does not constitute a right granted and participation in this Offer in no way confers any right to participate in similar transactions. There is no obligation for Airbus to launch new offerings in subsequent years.

Gains or benefits that you may receive or be eligible for under the Offer will not be taken into consideration to determine the amount of any future compensation, payments or other entitlements that may be due to you (including in cases of termination of employment).

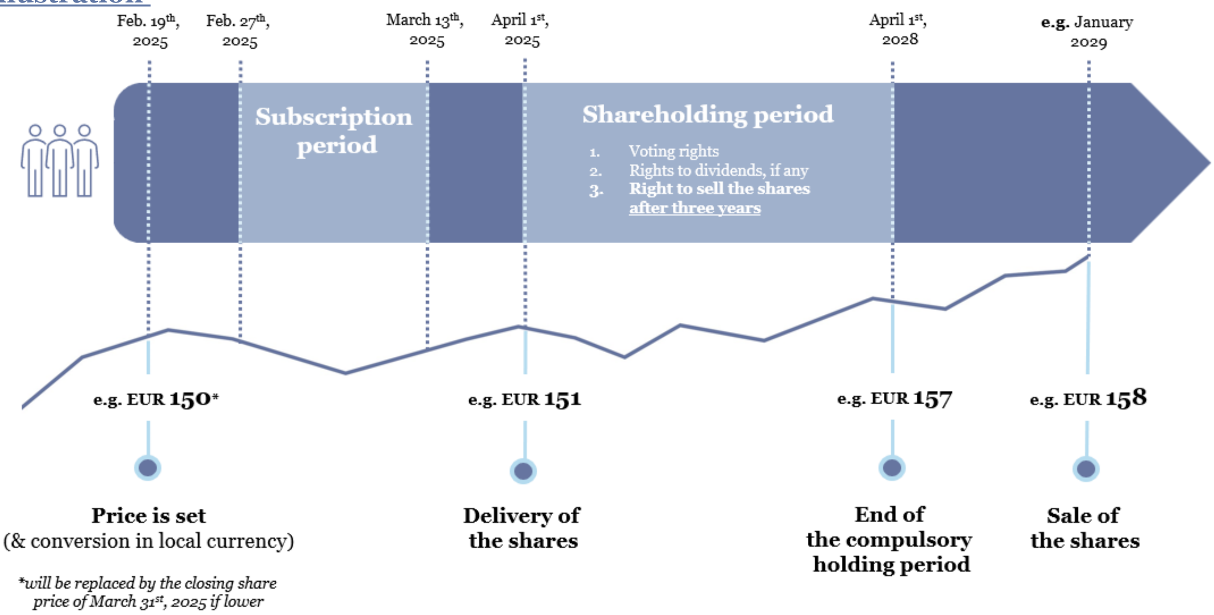
Tax information

This summary sets forth general principles that are expected to apply to employees who participate to the Offer and are and remain during the whole period of their investment tax resident of Spain.

This summary is given for informational purposes only and should not be relied upon as being either complete or conclusive. The tax treatment that applies to you may differ from the regime described below depending on your personal situation, and in particular in the case of international mobility. For definitive advice, employees should consult their own tax advisors.

The tax consequences set out below are described in accordance with the tax laws and practices which as are applicable in January 2025. Please keep in mind that the rules may change and affect the personal income tax and/or social security treatment described below.

Illustration



This scheme is an illustration only and is not intended to predict the market value of the Airbus Share in the future.

IMPORTANT
Share price evolution on the stock market is unpredictable. When making your decision please remember that the price of Airbus shares can go up or down. Airbus cannot provide you with any financial/tax advice. If you are in any doubt about whether to participate in the 2024 ESOP you should speak to an independent financial/tax advisor.

1. Taxation at the time of acquisition of Airbus shares

In the ESOP 2025, you select a Package which allows you to acquire a number of Airbus shares at a discounted price compared to the Reference Price. The discount is the combination of a number of Airbus shares paid at Reference Price (**Acquisition Shares**) and additional Airbus shares (**Matching Shares**) allocated for free.

- You make a taxable benefit corresponding to the difference between the value of all shares delivered to you (Acquisition Shares and Matching Shares) and the purchase price that youpaid:

  Taxable benefit = market value of the share x total number of shares received - price you paid for the Package

  For tax purposes, the market value is the closing listed price of Airbus SE share on the date of its delivery to you, i.e., on April 1st, 2025.

  This benefit is considered employment income and subject to Personal Income Tax ("**PIT**") at **progressive rates currently ranging from 19% to 49%**. However, you **benefit from a tax exemption** up to an **annual amount of EUR 12,000** (this exemption is not applicable in the Spanish regions of Guipúzcoa, Vizcaya and Álava).

  The same amount is subject to **social security contributions** (irrespective of the application of the EUR 12,000 exemption which applies only for tax purposes) **that are payable at the rate[1] of 6.47% for indefinite contracts or 6.52% for fixed-term contracts**, subject to monthly contribution ceiling (i.e. EUR 4,720.50 per month for the year 2024)[2].

  Your employer is responsible for reporting the total employment income arisen (including the exempt amount) and the amount of tax and social security contributions owed by you will be withheld by your employer from your salary.

  You are responsible for reporting the benefit in your annual tax return to be filed within April-June of the year following the purchase of the shares. You should include the withholdings as a payment on account and pay any income tax differential through the tax return.

- Additionally, if you opted for payment of your purchase price in 3 installments, you benefit from a facility offered by your employer.

  The difference between the interest rate you paid (i.e. zero) and the legal interest rate is **considered as remuneration in kind subject to PIT and to social security contributions**. The rate of the legal interest rate is 3.25% (for the fiscal year 2024).

2. Taxation during the holding of your Airbus shares

You are required to hold your shares for a period of at least **three years**. As long as you will continue to hold your Airbus shares, you will be taxable with respect to dividends if any are distributed by Airbus SE.

- Dividends will be subject to a dividend withholding tax in the Netherlands and will then be taxable in your country.

a. Taxation of dividends in the Netherlands

Under Dutch domestic law, dividends paid by Airbus will be subject to a withholding tax in the Netherlands at the time the dividend is declared by the general meeting of shareholders. The rate of the Dutch dividend withholding tax is 15%.

A supporting document (Tax Voucher) evidencing the payment of Dutch withholding tax is made available each year on SHARINBOX –Société Générale website.

[1] Social security rates for 2025 have not been approved yet.

[2] The maximum monthly salary threshold will be increased in 2025 by, at least, an amount equal to the CPI plus 1.2%. Final amount pending to be approved

b. Taxation of dividends in Spain

Under Spanish tax law, dividends are taxed at **progressive rates ranging from 19% to 28%** (i.e., 19% for the first EUR 6,000, 21% on the amount received between EUR 6,000.01 up to EUR 50,000, 23% on the amount received between EUR 50,001 up to EUR 200,000, 27% on the amount received between EUR 200,001 up to EUR 300,000 and 28% above).

In principle, **tax credit should be available** for the withholding tax paid in the Netherlands.

You will be responsible for reporting the dividends and paying income tax in the year following the one during which the income is received or made available to you (to be filed within April-June of the following year).

No Social Security contributions would be due over the dividends received.

- Since recent change of applicable texts, reporting of the acquisition of foreign securities by filing the official models D-6 and D-8 is no longer required for stakes below 10%

If the value of transactions carried out by you during the previous year with non- Spanish residents, or the balance of assets and liabilities abroad on December 31 of the previous year, is more than € 1 million, you should inform the Bank of Spain. If it is below € 1 million, you should only inform the Bank of Spain upon requested hereby.

Furthermore, you need to **report your foreign assets (Form 720)** to the Spanish tax authorities before **March 31st** if the total value of the assets exceeds EUR 50,000 as of December 31st during the tax year (e.g. if the value of the assets on December 31st, 2024 exceeds EUR 50,000, a form 720 must be filed before March 31st, 2025). No taxes will be due - it is merely for reporting / information purposes.

Additionally, please note that if your assets and goods worldwide value is above EUR 2 million (or EUR 700,000 net) you should file the Wealth Tax, within May-June of the following year (e.g., 2024).

3. Taxation at sale of your Airbus shares

You will not be able to sell or transfer the shares acquired in the ESOP 2025 for a **period of three years**. In practice, you will be able to sell your shares **from April 3, 2028**. End of the holding period is not a taxable event.

Taxation will take place at the time of sale of your shares, if you make a capital gain.

The capital gain is equal to the difference between the gross sale proceeds on the date of the sale and the cost basis of the shares minus the transaction costs (e.g. broker's fees).

Taxable benefit = sale proceeds - market value of shares received – broker's commissions

The capital gain is taxed at **progressive rates ranging from 19% to 28%**. No social security contributions will apply.

The capital gains must be declared in your personal income tax return which is due within April-June following the end of the year in which you sell the shares.

In case of capital loss, such losses may be offset against other capital gains of the same nature for the year. The remaining capital losses can be offset against the saving base income (interests, dividends, etc.) up to a 25% of such income. Further loss may be compensated during the 4 following years in the same order previously mentioned.

You are responsible for paying this capital gain tax.

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Illustration of payment terms

The purpose of these examples is to illustrate the payment mechanisms with Option 1 and Option 2.

These examples do not take into account any mandatory deductions from your salary outside of the ESOP or any regulatory limits that may apply in accordance with local regulations. You should consider these constraints, along with your other recurring payments, when making a decision about how much you want to invest in ESOP 2025 and which Payment Option is best suited to your personal situation.

Option 1 : Payment in three instalments of equal amount

Assumptions retained for illustration				April 2025		May 2025		June 2025	
Package	Reference Price	Total amount to be paid	Monthly salary*	ESOP deduction	Salary paid-out	ESOP deduction	Salary paid-out	ESOP deduction	Salary paid-out
1	150 €	450 €	2,800 €	150 €	2,650 €	150 €	2,650 €	150 €	2,650 €
5	150 €	4,500 €	2,800 €	1,500 €	1,300 €	1,500 €	1,300 €	1,500 €	1,300 €
7	150 €	8,100 €	2,800 €	2,700 €	100 €	2,700 €	100 €	2,700 €	100 €

Option 2 : Payment up to the total amount of available monthly salary, over a maximum period of 3 months

Assumptions retained for illustration				April 2025		May 2025		June 2025	
Package	Reference Price	Total amount to be paid	Monthly salary*	ESOP deduction	Salary paid-out	ESOP deduction	Salary paid-out	ESOP deduction	Salary paid-out
1	150 €	450 €	2,800 €	450 €	2,350 €	0 €	2,800 €	0 €	2,800 €
5	150 €	4,500 €	2,800 €	2,800 €	0 €	1,700 €	1,100 €	0 €	2,800 €
7	150 €	8,100 €	2,800 €	2,800 €	0 €	2,800 €	0 €	2,500 €	300 €

* The stated salary is a net amount, after deductions for taxes and other possible contributions.